



NONMAJOR GOVERNMENTAL

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Property Management Services Fund - to account for the receipt of funds from the disposition of various surplus real property and the expenditure of these proceeds on the maintenance, repair, marketing, debt service, and other costs related to the disposition of such property.

Collington Center Fund - to account for the receipt of revenue from the disposition of property within the Center area to finance the costs related to the conduct of County projects within the Center.

Domestic Violence Fund - to account for the receipt of revenue from marriage license fees to finance the costs of shelters for homeless spouses who are the object of domestic violence.

Drug Enforcement and Education Fund - to account for the proceeds from the forfeiture or sale of property seized as a result of the enforcement of drug laws, which will finance costs associated with the County's drug enforcement and education activities.

The Debt Service Fund accounts for the payment of general long-term debt of the County (not serviced by Enterprise Funds), including state participation loans and service charges.

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2006

Assets	Special Revenue					Debt Service	Total
	Property Management Services	Collington Center	Domestic Violence	Drug Enforcement and Education	Total		
Cash and investments	\$ 2,097,259	1,177,974	67,411	5,066,916	8,409,560	-	8,409,560
Cash with fiscal agents	-	-	-	-	-	70,438	70,438
Receivables (net of allowances for uncollectibles):							
Taxes	-	-	-	-	-	22,939	22,939
Notes	610,549	-	-	-	610,549	-	610,549
Due from other funds	-	-	-	-	-	-	-
Due from other governmental units	-	-	45,954	-	45,954	-	45,954
Restricted cash and investments	-	-	-	-	-	4,029,944	4,029,944
	<u>\$ 2,707,808</u>	<u>1,177,974</u>	<u>113,365</u>	<u>5,066,916</u>	<u>9,066,063</u>	<u>4,123,321</u>	<u>13,189,384</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 19,650	5,000	-	-	24,650	-	24,650
Deferred revenue	610,549	-	-	-	610,549	22,939	633,488
Matured bonds and interest payable	-	-	-	-	-	70,438	70,438
Deposits	-	10,000	-	-	10,000	-	10,000
Total liabilities	<u>630,199</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>645,199</u>	<u>93,377</u>	<u>738,576</u>
Fund balances:							
Reserved	-	-	-	-	-	4,029,944	4,029,944
Unreserved:							
Designated for subsequent years' expenditures	225,300	8,000	-	-	233,300	-	233,300
Undesignated	1,852,309	1,154,974	113,365	5,066,916	8,187,564	-	8,187,564
Total fund balances	<u>2,077,609</u>	<u>1,162,974</u>	<u>113,365</u>	<u>5,066,916</u>	<u>8,420,864</u>	<u>4,029,944</u>	<u>12,450,808</u>
	<u>\$ 2,707,808</u>	<u>1,177,974</u>	<u>113,365</u>	<u>5,066,916</u>	<u>9,066,063</u>	<u>4,123,321</u>	<u>13,189,384</u>

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2006

	Special Revenue						
	Property Management Services	Collington Center	Domestic Violence	Drug Enforcement and Education	Total	Debt Service	Total
Revenue:							
Taxes	\$ -	-	-	-	-	2,865	2,865
Licenses and permits	-	-	238,893	-	238,893	-	238,893
Fines and forfeitures	-	-	-	1,512,803	1,512,803	-	1,512,803
Use of money and property:							
Interest and dividends	43,717	-	-	201,050	244,767	551,775	796,542
Charges for services	-	-	-	-	-	11,888,881	11,888,881
Sale of property	-	-	-	668	668	-	668
Intergovernmental	-	-	-	-	-	4,916,917	4,916,917
Miscellaneous Revenue	-	700	-	-	700	-	700
Total revenue	<u>43,717</u>	<u>700</u>	<u>238,893</u>	<u>1,714,521</u>	<u>1,997,831</u>	<u>17,360,438</u>	<u>19,358,269</u>
Expenditures:							
General government	220,745	5,000	-	-	225,745	161,757	387,502
Public safety	-	-	-	310,000	310,000	-	310,000
Public welfare	-	-	308,491	-	308,491	-	308,491
Debt service:							
Principal retirement	-	-	-	-	-	46,607,180	46,607,180
Interest	-	-	-	-	-	42,468,038	42,468,038
Total expenditures	<u>220,745</u>	<u>5,000</u>	<u>308,491</u>	<u>310,000</u>	<u>844,236</u>	<u>89,236,975</u>	<u>90,081,211</u>
Excess of revenue over (under) expenditures	<u>(177,028)</u>	<u>(4,300)</u>	<u>(69,598)</u>	<u>1,404,521</u>	<u>1,153,595</u>	<u>(71,876,537)</u>	<u>(70,722,942)</u>
Other financing sources (uses):							
Bond premium	-	-	-	-	-	7,211,969	7,211,969
Transfers in - other funds	-	-	119,000	-	119,000	66,123,175	66,242,175
Transfers out- other funds	<u>(1,800,000)</u>	<u>(3,200,000)</u>	<u>-</u>	<u>-</u>	<u>(5,000,000)</u>	<u>-</u>	<u>(5,000,000)</u>
Total other financing sources (uses)	<u>(1,800,000)</u>	<u>(3,200,000)</u>	<u>119,000</u>	<u>-</u>	<u>(4,881,000)</u>	<u>73,335,144</u>	<u>68,454,144</u>
Net change in fund balances	<u>(1,977,028)</u>	<u>(3,204,300)</u>	<u>49,402</u>	<u>1,404,521</u>	<u>(3,727,405)</u>	<u>1,458,607</u>	<u>(2,268,798)</u>
Fund balances, beginning of year	<u>4,054,637</u>	<u>4,367,274</u>	<u>63,963</u>	<u>3,662,395</u>	<u>12,148,269</u>	<u>2,571,337</u>	<u>14,719,606</u>
Fund balances, end of year	<u>\$ 2,077,609</u>	<u>1,162,974</u>	<u>113,365</u>	<u>5,066,916</u>	<u>8,420,864</u>	<u>4,029,944</u>	<u>12,450,808</u>

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Governmental Funds - Special Revenue
For the year ended June 30, 2006

	Property Management Services				Collington Center				Domestic Violence			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenue:												
Licenses and permits	\$ -	-	-	-	-	-	-	-	240,400	240,400	238,893	(1,507)
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Use of money and property	50,000	50,000	43,717	(6,283)	-	-	-	-	-	-	-	-
Sale of property	1,800,000	1,800,000	-	(1,800,000)	3,200,000	3,200,000	-	(3,200,000)	-	-	-	-
Micellaneous Revenue	-	-	-	-	-	-	700	700	-	-	-	-
Total revenue	<u>1,850,000</u>	<u>1,850,000</u>	<u>43,717</u>	<u>(1,806,283)</u>	<u>3,200,000</u>	<u>3,200,000</u>	<u>700</u>	<u>(3,199,300)</u>	<u>240,400</u>	<u>240,400</u>	<u>238,893</u>	<u>(1,507)</u>
Expenditures:												
General government	275,300	275,300	220,745	54,555	8,000	8,000	5,000	3,000	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	359,400	359,400	308,491	50,909
Total expenditures	<u>275,300</u>	<u>275,300</u>	<u>220,745</u>	<u>54,555</u>	<u>8,000</u>	<u>8,000</u>	<u>5,000</u>	<u>3,000</u>	<u>359,400</u>	<u>359,400</u>	<u>308,491</u>	<u>50,909</u>
Excess of revenue over (under) expenditures	<u>1,574,700</u>	<u>1,574,700</u>	<u>(177,028)</u>	<u>(1,751,728)</u>	<u>3,192,000</u>	<u>3,192,000</u>	<u>(4,300)</u>	<u>(3,196,300)</u>	<u>(119,000)</u>	<u>(119,000)</u>	<u>(69,598)</u>	<u>49,402</u>
Other financing sources (uses):												
Transfers in - other funds	-	-	-	-	-	-	-	-	119,000	119,000	119,000	-
Transfers out - other funds	(1,800,000)	(1,800,000)	(1,800,000)	-	(3,200,000)	(3,200,000)	(3,200,000)	-	-	-	-	-
Appropriated fund balance	<u>225,300</u>	<u>225,300</u>	<u>-</u>	<u>(225,300)</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,574,700)</u>	<u>(1,574,700)</u>	<u>(1,800,000)</u>	<u>(225,300)</u>	<u>(3,192,000)</u>	<u>(3,192,000)</u>	<u>(3,200,000)</u>	<u>(8,000)</u>	<u>119,000</u>	<u>119,000</u>	<u>119,000</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>(1,977,028)</u>	<u>(1,977,028)</u>	<u>-</u>	<u>-</u>	<u>(3,204,300)</u>	<u>(3,204,300)</u>	<u>-</u>	<u>-</u>	<u>49,402</u>	<u>49,402</u>
Fund balances, beginning of year			<u>4,054,637</u>				<u>4,367,274</u>				<u>63,963</u>	
Fund balances, end of year			<u>\$ 2,077,609</u>				<u>1,162,974</u>				<u>113,365</u>	

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual, Continued
Nonmajor Governmental Funds - Special Revenue
For the year ended June 30, 2006

	Drug Enforcement and Education				Totals			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative).	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative).
Revenue:								
Licenses and permits	\$ -	-	-	-	240,400	240,400	238,893	(1,507)
Fines and forfeitures	1,152,000	1,152,000	1,512,803	360,803	1,152,000	1,152,000	1,512,803	360,803
Use of money and property	30,000	30,000	201,050	171,050	80,000	80,000	244,767	164,767
Sale of property	-	-	668	668	5,000,000	5,000,000	668	(4,999,332)
Micellaneous Revenue	-	-	-	-	-	-	700	700
Total revenue	<u>1,182,000</u>	<u>1,182,000</u>	<u>1,714,521</u>	<u>532,521</u>	<u>6,472,400</u>	<u>6,472,400</u>	<u>1,997,831</u>	<u>(4,474,569)</u>
Expenditures:								
General government	-	-	-	-	283,300	283,300	225,745	57,555
Public safety	862,200	862,200	310,000	552,200	862,200	862,200	310,000	552,200
Public welfare	-	-	-	-	359,400	359,400	308,491	50,909
Total expenditures	<u>862,200</u>	<u>862,200</u>	<u>310,000</u>	<u>552,200</u>	<u>1,504,900</u>	<u>1,504,900</u>	<u>844,236</u>	<u>660,664</u>
Excess of revenue over (under) expenditures	<u>319,800</u>	<u>319,800</u>	<u>1,404,521</u>	<u>1,084,721</u>	<u>4,967,500</u>	<u>4,967,500</u>	<u>1,153,595</u>	<u>(3,813,905)</u>
Other financing sources (uses):								
Transfers in - other funds	-	-	-	-	119,000	119,000	119,000	-
Transfers out - other funds	-	-	-	-	(5,000,000)	(5,000,000)	(5,000,000)	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>233,300</u>	<u>233,300</u>	<u>-</u>	<u>(233,300)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,647,700)</u>	<u>(4,647,700)</u>	<u>(4,881,000)</u>	<u>(233,300)</u>
Net change in fund balances	<u>\$ 319,800</u>	<u>319,800</u>	<u>1,404,521</u>	<u>1,084,721</u>	<u>319,800</u>	<u>319,800</u>	<u>(3,727,405)</u>	<u>(4,047,205)</u>
Fund balances, beginning of year			<u>\$ 3,662,395</u>				<u>12,148,269</u>	
Fund balances, end of year			<u>\$ 5,066,916</u>				<u>8,420,864</u>	